

Superseded 7/1/2015

59-12-2203 Authority to impose a sales and use tax under this part.

- (1) As provided in this Subsection (1), one of the following sales and use taxes may be imposed within the boundaries of a local taxing jurisdiction:
 - (a) a county, city, or town may impose the sales and use tax authorized by Section 59-12-2213 in accordance with Section 59-12-2213; or
 - (b) a city or town may impose the sales and use tax authorized by Section 59-12-2215 in accordance with Section 59-12-2215.
- (2) As provided in this Subsection (2), one of the following sales and use taxes may be imposed within the boundaries of a local taxing jurisdiction:
 - (a) a county, city, or town may impose the sales and use tax authorized by Section 59-12-2214 in accordance with Section 59-12-2214; or
 - (b) a county may impose the sales and use tax authorized by Section 59-12-2216 in accordance with Section 59-12-2216.
- (3) As provided in this Subsection (3), one of the following sales and use taxes may be imposed within the boundaries of a local taxing jurisdiction:
 - (a) a county may impose the sales and use tax authorized by Section 59-12-2217 in accordance with Section 59-12-2217; or
 - (b) a county, city, or town may impose the sales and use tax authorized by Section 59-12-2218 in accordance with Section 59-12-2218.